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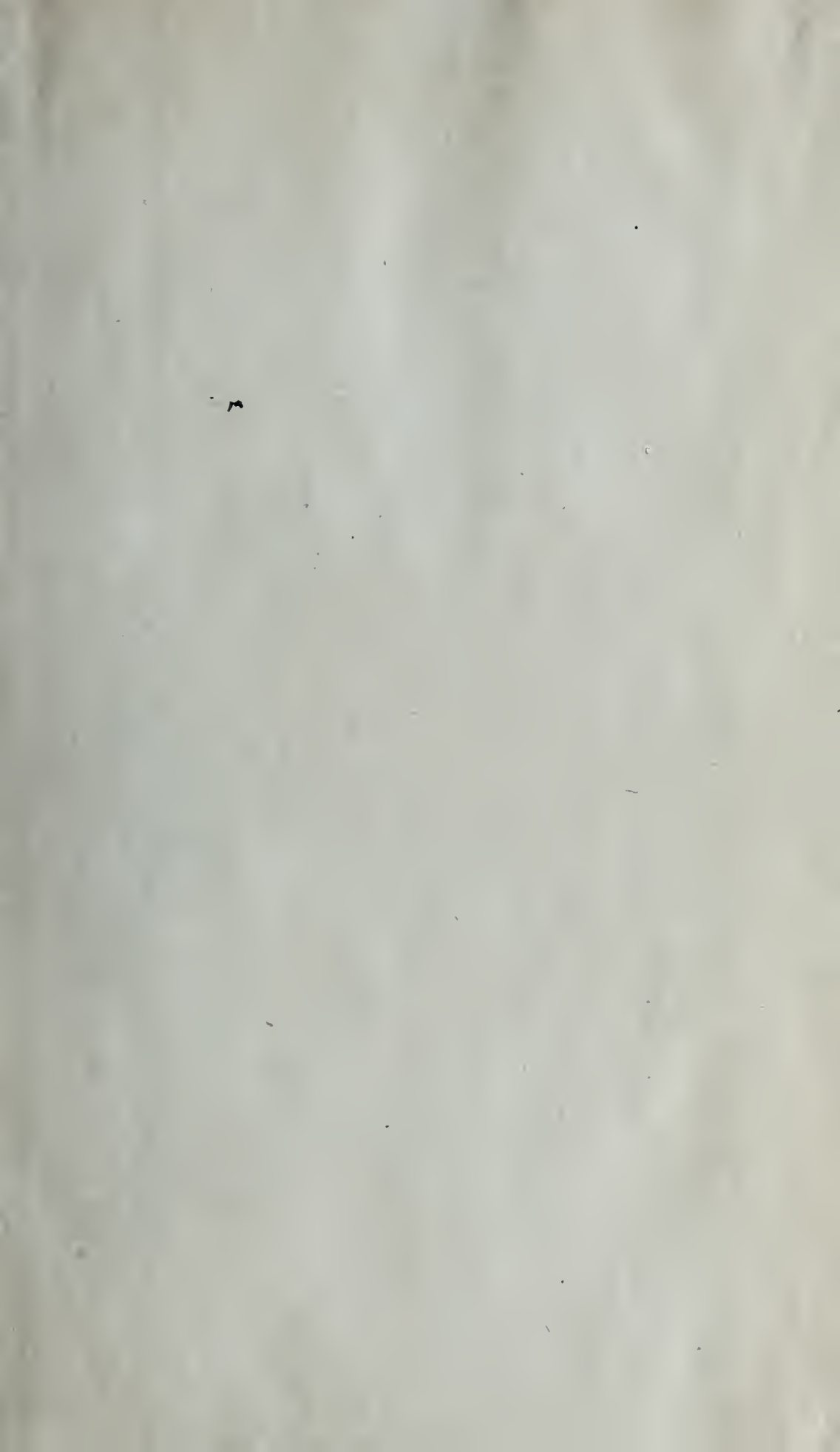
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BOOK ~~4.88v~~

VOLUME ~~1857~~



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FINAL REPORT

OF THE

BOARD OF REVENUE COMMISSIONERS,

FIXING THE

VALUATION OF PROPERTY SUBJECT TO TAXATION,

MADE TO THE

GOVERNOR OF PENNSYLVANIA, MARCH 12, 1857.

HARRISBURG:

A. BOYD HAMILTON, STATE PRINTER.

1857.

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REPORT.

To His Excellency, JAMES POLLOCK,
Governor of Pennsylvania:

The Board of Revenue Commissioners for the year 1857, respectfully presents the following report :

The Board have completed the labors assigned to them by the act of Assembly. The want of experience of the majority of the Commissioners in the subject matter of their duties, served somewhat to embarrass them, but all being actuated with a desire faithfully to perform their duties, they believe they have arrived, mostly, at correct conclusions, notwithstanding the difficulties that seemed to surround them in the outset. The many and varied interests subject to our scrutiny, caused us frequently to hesitate in arriving at our determinations; and diversified as our State is in its agricultural, mineral, manufacturing and commercial pursuits, the duties of the Board, that of equalizing the valuation, and fairly distributing the taxes among the several counties of the Commonwealth, became a difficult and embarrassing task. Our decisions, while we keep within our jurisdiction, being in their nature absolute, from which there are no appeals, the action of this Board attains an interest which otherwise would not belong to it.

The organization for the assessment and collection of taxes rests on the elective franchise of the people. This is as it should be, the only fault being the inefficiency of the officer, who, desirous of popular favor in his particular district, pays more attention to the desire of his neighbor than he does to the stern requirements of the law. Inequalities doubtless exist in the valuations of the several townships of the same county, owing to the different rules or standards of valuation adopted by their several assessors. These inequalities it is the duty of the county commissioners, acting as a board of revision, to correct; and we must assume that they have performed that duty to the best of their ability. Acting upon this assumption, our duty is to effect that equality for the whole State, which has already been attained for each of the counties composing it. In arriving at this result, we may do injustice in some instances, but we trust not more than is necessarily incident to all taxation, which is at best but an *approximation* to exact justice.

The evidence furnished to the Board is, *First*—The sworn returns of the county commissioners, made up from assessments of their respective townships, boroughs and cities. *Second*—The answers of the officers of the common pleas and the orphans' court to interrogatories which are propounded to them by the Board, requiring them to make statements under oath of the various sales of real estate by the sheriff, and by order of the orphans' court, and the comparisons of those sales with the assessed value of the lands sold.

The law in relation to furnishing evidence for the use of the Board, is somewhat defective in its directions, confining the Board to evidence which oftentimes is not furnished, and when furnished, is so vague and uncertain as to render our comparisons of valuation somewhat imperfect, and our decisions not quite so satisfactory as we could desire. The last Board called the attention of the Legislature to this subject, and recommended a remedy for the evil, but other and more exciting topics engaged their attention, while the finances of the Commonwealth, the great and absorbing matter of legislation in our State, failed to receive that notice which its great importance demanded.

We can only again recommend the subject to the care of our law-making power, hoping that such a system of accumulating statistics for the use of the Board may, by its wisdom, be devised, as will not only make their labors easy, but will enable them so to equalize and adjust the valuations of the several counties that all will cheerfully acquiesce in its determinations. These statistics should be furnished to the State Treasurer, at least one month before the meeting of the Revenue Board, so that officer could collate them, and have them prepared to lay before the Board at an early hour after its organization; thus securing full evidence from all sections of the State, from which fair and just comparisons might be made, and throwing much light on the subject of taxation, submitted to its consideration. It will save the time now consumed by the Board waiting for the returns to be furnished, and will enable them to have the full thirty days, the limit of their session, for the calm and deliberative exercise of its judgment in equalizing the assessments, which have heretofore been hurriedly done in the last few days previous to its adjournment.

Several counties of the Commonwealth, favorably located for trade and commerce, possessing avenues of communication denied to other counties, presented their valuation to the Board, showing but little or no increase in their wealth and prosperity, and others exhibiting an apparent retrograde in their particular localities. These assessments of valuation it was our province to investigate and correct, and to materially add to the valuation of several; thus asserting their equal advancement and progress in all that constitutes wealth, as well as their equal liability, with their sister counties, to bear their proportion of the public burden. Our aim was to oppress none, but honestly to adjust the valuation, and equalize the same, according to the principles of fairness and justice. Upon the integrity of this Board the people of the various sections of the State, most confidently rely; and when they witness a determination on the part of the Revenue Commissioners not to allow any county to shrink from its due aggregate of taxation, and see an approximation to equality, they then cheerfully and willingly pay their taxes to the collecting officer, for the common benefit.

The act of Assembly requires the assessments to be made according to the cash value of the property, and prescribes the same criterion in the revision by the Revenue Commissioners. What is the cash value even of real estate? Is there any rule by which this may be ascertained? Property sold at public sale, either by direction of our courts or at the wish of the owner, are, in most instances, made at a sacrifice, when compared with the price which might be obtained by private negotiation. How is the assessor to ascertain its cash value? If he asks the owner what estimate he puts upon it, and also asks the capitalist how much money he is willing to invest in the same property, he will discover a remarkable difference between their statements. Perhaps the medium between the two would afford him a basis of valuation, but even this would be uncertain. There is no rule that is binding on the ten thousand assessors of this Commonwealth, in arriving at the cash value of the real estate of their respective districts. There is no uniformity in their action, no harmony in their result. The consequences are inevitable inequality and injustice, entirely beyond the reach of this body either to remedy or control. If the valuations of real estate are thus difficult and uncertain, it is, at least, a species of property which cannot be hid; it is always there, visible to the eye and perceptible to the touch; but there are other species of property, such as moneys at interest and investments in stock, which the assessor cannot always find—it is here to-day, and to-morrow it is gone; and the returns show, most conclusively, an almost universal deficiency in the return of this kind of property. The Board can find no equitable mode of remedying the

difficulty—the actual delinquents cannot be reached, and it would be making the matter worse by placing taxes upon realty, when the object of taxing personal property is to relieve the real estate; and it would be an absurdity to tax it for a deficiency in the assessments of that property which was designed for its relief. “Capital in trade,” says a former Board, “is too fugitive in its nature to be reached by the appliances fitted for real estate.” In this we fully concur. Real estate may be taxed to so great an extent as absolutely to discourage its owner from any further improvement, and, in many instances, to drive the owner to its abandonment, and induce him to seek some happier country where the visits of the tax collector are “few and far between;” but capital employed in trade, when too heavily taxed, is conveniently hidden from the short-sightedness of the assessor, and, in attempting to follow its wanderings, is ever baffled in the pursuit. It will be seen, then, that the real estate of the Commonwealth constitutes its real wealth, and upon it as an inexhaustible exchequer, must the people of the State rely to relieve them of their liabilities.

In addition to the above, there were three causes of irregularity and injustice which were forced upon our attention; but which it is utterly out of the power of this Board to relieve. Our powers confine us to a limited sphere, and in it only can we act. The whole subject of taxation requires the utmost care and scrutiny, and the practical workings of any particular system, should be carefully watched, and the Legislature ought constantly to be relieving its irregularities, in the earnest endeavor to do equal and exact justice between the Commonwealth, her creditors and her citizens.

The valuation of the real estate in the Commonwealth is not within a very reasonable approximation of the standard of cash value fixed by law. The answers of the officers of court, compared with the assessments of the real estate, as furnished this Board, show clearly that the average valuation for assessment is but little over sixty per cent. of its real worth.

The following table will show the aggregate increase of taxable property, returned by the county commissioners, in each period of three years, since 1845, and the amount added to such property, by the successive Boards, in the process of equalizing, to wit:

Increase of returns, from 1845 to 1848.....	\$42,375,328
Do.....do....1848 to 1851.....	29,858,371
Do.....do....1851 to 1854.....	36,827,892
Do.....do....1854 to 1857.....	32,017,218
To which was added by the Board of 1845.....	8,759,625
Do.....do.....do....1848.....	7,114,274
Do.....do.....do....1851.....	6,883,153
Do.....do.....do....1854.....	5,307,533
Do.....do.....do....1857.....	3,462,562

The additions made by each Board are less than those made by any preceding one, and this affords evidence that the efforts of the Revenue Board, to adjust and equalize, meets with the success intended by its creation. The whole amount of taxable property is now \$568,750,234, showing an increase the last three years of \$35,479,780.

By the law creating the Board, it is provided, that no exonerations shall be allowed; but the amount of tax on real and personal estate, fixed by the Board, subject only to commissions for collection, shall be paid into the State Treasury on or before the first of January, in each year. Large amounts of the tax heretofore assessed in some of the counties, remain uncollected, the proper officers of the counties alleging as an excuse therefor, that exonerations are claimed by the collectors for such as cannot be collected. But the law

clearly contemplates, that such losses must be borne by the respective counties in which they occur. In one at least of the counties, the commissioners have so construed the law as to permit them to add the increase determined by the Revenue Board, at the next triennial assessment, instead of doing it immediately after receiving notice from the State Treasurer—a construction so obviously erroneous, that its mere mention should insure its prompt correction. The loss of all exonerations thus falling upon the county, instead of the State, is calculated to make the commissioners hesitate to exonerate, without satisfactory evidence of its propriety—will compel the collectors to greater vigilance in securing the payment of their duplicates, and while relieving the county, will materially add to the receipts into the Treasury.

In our investigation with a view to arrive at the most accurate results in relation to the value of the property of the different portions of the Commonwealth, our attention has naturally been directed to the mineral lands lying in different portions of our territory. In approaching this subject we were not unaware of the difficulties that surrounded it, not unmindful of the fact that their solution had engaged, in previous Boards, some of the best minds of the State. We do not pretend for a moment that we can bring more knowledge or more ability to bear on the question than those who have heretofore investigated it. But we incline to the opinion that time, in this, as in many other questions of public policy, has worked out the problem, and rendered for us, very simple and easy, that, which to those who have preceded us, was difficult and abstruse. In the early period of the opening of the regions in which our mineral wealth is comprised, when they were almost inaccessible, the policy of imposing any burden upon them which by any means could be avoided, might well have been questioned, because to the extent of the burden, the energies necessary to their growth were crippled, their value impaired and their development necessarily retarded. So far as relates to localities into which railroads and canals have not penetrated, this doubt would still apply. Indeed it would be manifestly unreasonable to require a man because he owns property which *may* in the future become valuable, to pay for it now as if its value were already known and fixed. When these mineral lands are opened—when canals and railroads are constructed in their midst, and means are thus afforded by which a profitable trade can be successfully carried on, then will be the proper time to make them contribute largely to the demands of the treasury. But there are immense portions of our territory to which this view cannot be applied, without injustice to others. The Commonwealth has herself, from her own treasury—nay, from the hard earnings of her people, supplied the means to open avenues to market for these inexhaustible depositories of wealth, richer, and far more reliable than the mines of gold on the Pacific coast. It is just as unreasonable now that the lands containing these hidden treasures should be exempt from an increased valuation, as it was formerly that their valuation should be anticipated—and the exemption of their owners from a just and equitable portion of the State tax is oppressive to others at whose expense they were enriched.

Besides this expenditure by the Commonwealth, immense sums have been advanced by citizens of our own State and others, for the purpose of obtaining a supply of fuel, leading in all cases to the inevitable enhancement of the lands containing it. To so great an extent is this true, that it has produced a growth in many portions of the mineral regions almost magical, and which would be scarcely credited if the evidence were not indubitable. Not villages merely, but towns and cities have sprung up, and whole communities settled and established, where but recently all was wilderness and waste; contributing by both labor and capital to the aggrandizement of persons, who perhaps contributed but little or nothing to produce these results. Although strangers

as well as ourselves, have in many instances furnished the means, the value of these have been largely increased, and the owner thereof benefitted—and we are fully convinced the time has arrived when their value should be estimated by their resources as well as their product. The stern duties of this Board require them to “adjust and equalize,” not upon rumor, but upon such substantial evidence as will satisfy the mind and convince the understanding. No speculative theory as to prospective value has been the basis of our action, but the true, intrinsic value of the land, and its situation, favorably or otherwise, to a market for its rich productions, is the true rule and criterion for its valuation. We know the common answer to this view is, that any increased valuation of mineral lands is a tax upon the consumer, and therefore to be avoided. This plea, if it has any force, is an argument against all taxation of real estate, as it applies with equal strength to the soil from which our sustenance is obtained. It is obvious, therefore, that there is no reason for the distinction, and we have no hesitation in arriving at such a conclusion, and we have a confident hope that the assessors will hereafter adopt the view indicated in these suggestions.

It is a source of congratulation to the owners of agricultural lands, that while their farms are steadily increasing in value, and in the yield of their abundant store, there are fast being developed within our borders these vast tracts of mineral land, whose bosoms teem with iron ore and coal, which will not only improve the home market for the products of the husbandman, but will contribute largely hereafter in sharing the burthen of general taxation, which becomes less heavy when equitably distributed throughout the Commonwealth. It is a fact not to be disguised, that it is the farming interest that pays the largest tax into the public treasury, and it should be our boast that it is so; not that the farmer should be more heavily taxed than any other class, but that it may furnish to the world this additional proof, that they are worthy the name of “Pennsylvania Farmers,” and that they shrink not from the taxation of their broad acres, but that they will ever contribute the last farthing to the support and protection of the general welfare. The prompt payment of the taxes by the landholders of our State, suggests the necessity of some compulsory power to compel the true return of other objects of taxation, in order that every class may pay its equal share of the public tribute.

Perhaps, in the history of nations, no people have more cheerfully borne the burthen of a heavy taxation than our own. Our Legislature, long since, pledged the faith of the Commonwealth to her creditors, and the contributions of her people, through a long series of years, have maintained her standing, and redeemed the pledge. The increased valuation of our lands, the steady accumulation of personal property, the great extension of our manufactures, and the giant strides of our commerce, shew such an aggregate of increasing wealth subject to taxation, that while the present rates are maintained, will form a fund which, if husbanded, will relieve our beloved Commonwealth from a debt which now sits as an incubus upon her industrial interests.

We are necessarily a progressive people, and our public debt was created in the earnest endeavor to keep up with the age in which we live; an honest desire to develop the giant resources of our Commonwealth, and to enter on that path of prosperity which has made us second to none in our glorious confederacy. The State has done its whole duty in the erection of public works, and building of great arteries of trade and commerce; and our future destiny can be accomplished without any further expenditure of the public funds for that purpose.

The statement furnished to the Board, in reply to a resolution of inquiry for the amount paid to the State Treasury on account of the three mill tax on real and personal estate, deserves the serious attention of the tax-payers.

This tax reaches (almost) every citizen—it enters every household—it is a direct burthen upon the industry of every laborer, every mechanic, every farmer, every merchant, every professional man, and every grade of citizen. No one escapes its influence. So universal a tax might be expected to accumulate an immense revenue, but how few know the actual amount thus gathered from the pockets of the people. In twelve years last past, it has reached the enormous sum of over *seventeen millions of dollars!!* And yet it is a startling fact, that the debt of the Commonwealth is this day no less than when this tax was originally imposed. Why is this? Where have the gleanings from Pennsylvania's richest field been expended? Why is it that no material reduction has been effected in the general indebtedness, notwithstanding the almost unparalleled taxation made to meet the public wants? The answer is contained in the same record, from which the other statement has been gathered—the official records in the offices of the Auditor General and State Treasurer. It has been spent in the completion of the Portage railroad; in building the North Branch canal, and in the maintenance of the main line of the public works. Of Pennsylvania's public improvements, the main line is the only non-sustaining portion. For several years (the cost included) the revenue of the public works has been reported as substantially equal to the expense—the profits of the Delaware division and the North Branch canal, from the former of which they have been chiefly derived, being absorbed in the working of the main line. There is no reason to anticipate a material reduction in the expenses, in view of the diminished trade upon the canal forming a portion of the main line, and the unexampled costliness of carrying freight over the Portage railroad. While the Commonwealth retains the ownership and management of the main line, this expenditure of the profits of the divisions will continue to the serious embarrassment of the resources of the Commonwealth. Hence, a proper regard for its pecuniary prosperity, in the opinion of this Board, demands the sale of the main line, if a reasonable price and responsible purchasers can be secured. With this source of expenditure removed, and the State at liberty to apply to the payment of debts that which is now sunk in the main line, it is capable of mathematical demonstration, that in about five years the State debt could be reduced by the application of the purchase money, and the surplus of revenue to the State would then be \$2,000 000, should the present taxation be maintained. When the choice is presented, between retaining the main line and sinking in it all the profits made by the branches; and selling it and reducing the State debt, at the rate of over \$2,000,000 a year, the Board are of opinion there is no room left for difference of opinion among persons anxious for the relief of the people from their confessedly heavy burthen. This subject was one so intimately connected with the beginning, and the continuation of our present State tax, that in reviewing the whole subject, we were constrained, at least, to mention it, and we are strictly within the line of our duty in so doing. It is a matter which demands the earnest attention of our Legislature; and we have no doubt, without any particular recommendation from us, they will give it their serious consideration.

The prosperous condition of the Commonwealth is abundantly evident from the facts laid before the Board. The tri-annual assessments have shown, by the most irrefragable species of testimony, the progressive development and increase of our resources, unparalleled both in value and extent, and they inevitably point to the day not far distant, when the products of Pennsylvania will far exceed those of any of the States. With the opening of new coal fields, the penetration of immense lumber regions, the connecting with large markets of highly productive portions of the State, and the general increase of business caused by the completion of numerous railroads, there has come

a largely increased valuation of property, and a large accession to the actual wealth of the citizens of the State. Within no period of three years, has there been greater progress than in that now closing; and that now opening promises even to exceed any development we have hitherto known. Our mountains are full of ores of every variety, awaiting the capital of enterprise and the hand of labor. Our forests contain the choicest timber, which finds a ready market in our cities and towns requiring it for the multiplied purposes of life. Our rivers, though not always navigable, periodically bear upon their bosoms portions of the wealth of our people. Our valleys are large and fertile, and tilled by laborious men, teem with the fruits of the earth with which to supply the wants of the non-producing classes. The hum of manufacturers is heard through our border, and scarce a stream but is turned to practical uses of the highest consequence. Our towns are generally flourishing, all classes partaking of the common prosperity. Our great metropolis, the boast and pride of the Commonwealth, is stretching her iron arms into the far West, and is seeking to draw through the centre of the State much of the trade of that immense region—that trade which foreseen by the sagacious founders of our internal improvement system, was thought of such importance as to justify hereulean efforts to secure it. Her merchants are extending their traffic in all sections of the State and country, every day increasing their obligations to these railroad projects, which, at one time, seemed almost impossible to complete. Her manufactures are growing and are making whole States her tributaries. Magnificent undertakings test the courage and prove the ability of her capitalists, and every thing in the present points to a great and glorious future. Even with a debt of forty millions, yet her citizens, did they so will it, could pay it in a day—with resources that indeed makes her the Keystone of this Union—equal justice to all, both within and without her borders—a faithful administration of the true principles of freedom and equality; an adherence to “Virtue, Liberty and Independence,” as established by her eminent dead, and Pennsylvania must stand highest in the list of sovereign States of our great confederacy.

Before closing this report, we desire to present one or two suggestions, which strike us as important.

The best means of reducing the taxation on real and personal estate has been a subject of interest, and of some discussion with this Board. The aggregate valuation of property subject to the tax of three mills on the dollar, is so great as to raise an enormous revenue for the Treasury. The burden of taxation on real and personal property is heavy, and we think the time has arrived to afford some relief in this respect. The great progress of our people should now begin to work out their long delayed hopes of a reduced taxation—their prosperity should operate for their own benefit. We earnestly invite the attention of our Legislature to this important subject, and recommend to them a decrease of at least *one half a mill* in the three mill items. We trust confidently that this reduction will be made, and that our citizens will begin to see that glimmer of light, which, ere long, will break out into the bright sunshine of an entirely relieved taxation.

We would also call the attention of the Legislature to the subject of fixing a uniform rate of assessments for occupations, &c. A difference of practice has existed both as to the objects valued, and as to the standard of valuation. The returns show an inequality in this particular, that calls for some legislative remedy. A harmonious rule of assessment, alike in all the counties, on these subjects of taxation, will produce a perfect equality, and tend to an increase of revenue from this source.

The accompanying tables will show in detail the condition of the Commonwealth, as to her resources for revenue.

TABULAR STATEMENT of the returns made by the Commissioners of the Several Counties of the Commonwealth of Pennsylvania, for the year 1857.

COUNTIES.	Real estate.	Personal es- tate.	Stocks and money at in- terest.	Furniture.	Pleas. car- riages.	Trades and occupa- tions over \$200.	Salaries and emolu- ments over \$200.	Tax on watches.
Adams.....	\$3,803,622	\$266,119	\$770,910	\$400	\$43,580	\$7,000	\$2,700	\$63 00
Allegheny.....	23,103,319	829,491	685,219	81,388	41,521	71,500	8,400	777 75
Armstrong.....	2,168,737	251,474	48,192	.....	9,275	10,400	1,300	104 00
Beaver.....	3,280,846	244,418	833,309	1,200	23,268	1,250	1,300	164 25
Bedford.....	2,681,254	217,828	118,919	4,816	18,901	22,257	2,600	32 50
Berks.....	23,702,889	721,430	2,401,428	.....	138,248	29,050	13,000	267 25
Blair.....	4,568,055	185,724	119,048	13,080	19,246	8,845	625	205 00
Bradford.....	3,892,231	515,006	88,705	.....	4,045	5,350	2,700	69 25
Bucks.....	14,787,782	682,390	3,179,739	17,825	64,873	22,500	5,900	147 75
Butler.....	2,777,981	261,002	53,965	950	15,987	6,475	1,100	65 75
Cambria.....	1,015,943	147,268	4,887	.....	300	.....	.....	33 75
Carbon.....	2,304,007	108,030	48,442	700	10,650	33,300	2,400	121 50
Centre.....	4,675,407	298,082	252,918	2,800	30,175	3,650	.....	68 25
Chester.....	18,529,666	.....	5,783,113	.....	88,384	27,450	20,865	406 25
Clarion.....	1,556,386	163,622	5,475	.....	9,853	1,000	400	48 75
Clinton.....	2,537,601	140,348	97,317	3,000	17,498	10,875	.....	85 38
Clearfield.....	1,251,205	149,491	24,928	300	6,691	.....	.....	51 50
Columbia.....	3,061,009	209,989	94,431	200	27,280	400	.....	33 00
Crawford.....	3,028,960	391,942	113,679	3,050	11,454	9,150	800	89 50
Cumberland.....	9,941,308	449,246	1,114,727	18,150	75,170	32,688	.....	243 88
Dauphin.....	10,445,839	333,226	697,210	19,950	49,477	81,790	800	197 00

Delaware.....	7,650,398	342,873	1,485,809	26,700	39,977	54,572	5,800	326 25
Erie.....	3,895,100	337,659	199,878	5,400	1,100	33,500	1,300	169 50
Elk.....	812,405	41,592	1,099	.....	1,360	.....	.....	31 25
Fayette.....	4,387,904	268,840	265,234	250	26,322	13,075	1,800	117 75
Franklin.....	11,424,287	488,897	1,012,408	5,730	77,310	56,350	3,200	106 50
Fulton.....	703,504	52,847	31,217	.....	.....	.....	.....	3 25
Greene.....	2,690,056	224,958	.....	.....	.....	.....	.....	.....
Huntingdon.....	5,395,264	238,018	269,124	2,600	19,440	9,525	600	145 25
Indiana.....	2,501,569	288,857	67,531	1,300	12,529	54,500	.....	140 00
Jefferson.....	1,085,238	135,922	8,311	.....	3,123	400	.....	20 50
Juniata.....	2,568,021	131,922	132,065	1,100	13,726	3,325	.....	19 50
Lancaster.....	26,973,047	1,380,166	6,485,556	52,393	239,051	102,030	17,216	589 90
Lawrence.....	3,154,636	247,330	83,081	1,100	26,258	1,100	100	116 00
Lebanon.....	7,822,127	275,573	920,784	2,500	62,504	2,500	2,200	90 75
Lehigh.....	7,871,276	331,680	1,112,855	4,700	80,976	8,715	.....	97 75
Luzerne.....	5,356,270	995,677	580,604	6,950	.....	600	400	174 00
Lycoming.....	4,156,639	240,714	118,173	4,600	24,918	1,000	.....	170 75
Mercer.....	4,140,421	378,709	85,413	500	23,401	1,750	600	99 00
M'Kean.....	852,763	39,381	.....	.....	.....	.....	.....	18 50
Mifflin.....	3,986,551	161,352	221,931	.....	18,231	8,401	2,600	155 75
Monroe.....	1,266,430	184,710	66,846	.....	29,278	2,460	800	41 50
Montgomery.....	15,333,976	754,494	3,143,490	21,265	73,639	45,225	6,500	463 75
Montour.....	1,888,400	90,991	71,149	1,875	11,455	10,300	.....	27 75
Northampton.....	11,962,561	448,809	2,187,888	48,480	99,032	15,890	8,810	196 50
Northumberland.....	4,999,356	263,735	278,721	1,750	36,910	51,987	4,300	91 75
Perry.....	2,818,623	193,953	235,340	.....	26,050	3,930	800	104 00
Philadelphia.....	144,918,430	569,447	15,082,287	2,001,295	199,868	100,727	107,600	3,868 75
Pike.....	701,959	54,823	20,715	.....	.....	2,400	750	39 75
Potter.....	687,860	71,338	.....	.....	.....	.....	.....	.....
Schuylkill.....	10,647,240	339,475	465,884	34,430	40,562	27,475	3,600	299 50
Snyder.....	2,432,849	143,984	58,493	.....	20,457	.....	.....	19 50
Somerset.....	2,584,445	337,479	75,605	600	23,650	.....	200	41 50
Sullivan.....	231,845	61,512	4,876	310	1,646	.....	.....	5 50

TABULAR STATEMENT—CONTINUED.

COUNTIES.	Real estate	Personal estate.	Stocks and money at interest.	Furniture.	Pleas. carriages.	Trades and occupations over \$200.	Salaries and emoluments over \$200.	Tax on watches.
Susquehanna.....	\$2,276,699	\$325,024	\$101,537	\$2,750	\$9,050	\$750	.....	\$107 00
Tioga.....	1,450,917	351,031	.....	.....	100	.....	\$200	38 50
Union.....	3,239,026	154,151	199,515	7,350	29,628	36,125	225	88 75
Venango.....	1,312,701	169,043	22,008	.....	8,235	1,700	.....	34 50
Warren.....	1,216,189	123,607	18,876	550	4,384	.....	.....	35 25
Washington.....	9,011,956	430,398	597,775	2,975	57,996	18,850	2,000	189 50
Wayne.....	1,293,253	170,427	9,750	.....	.....	.....	.....	19 50
Westmoreland.....	7,059,829	473,067	415,733	3,500	46,566	12,800	2,100	194 75
Wyoming.....	589,270	98,628	14,495	.....	1,050	.....	550	14 25
York.....	9,730,435	458,578	2,166,110	4,350	104,125	3,075	2,575	.....

Area in Acres of the several Counties of the Commonwealth.

Adams.....	337,920
Allegheny.....	482,560
Armstrong.....	401,000
Beaver.....	291,200
Bedford.....	576,000
Berks.....	588,800
Blair.....	416,000
Bradford.....	751,300
Bucks.....	387,200
Butler.....	470,400
Cambria.....	428,800
Carbon.....	256,000
Centre.....	640,000
Chester.....	472,320
Clarion.....	384,000
Clearfield.....	750,000
Clinton.....	672,000
Columbia.....	220,160
Crawford.....	624,000
Cumberland.....	348,800
Dauphin.....	341,120
Delaware.....	112,280
Elk.....	500,000
Erie.....	460,800
Fayette.....	512,000
Franklin.....	473,600
Fulton.....	241,640
Greene.....	382,080
Huntingdon.....	467,200
Indiana.....	492,800
Jefferson.....	352,000
Juniata.....	224,400
Lancaster.....	608,000
Lawrence.....	218,880
Lebanon.....	182,000
Lehigh.....	224,000
Luzerne.....	896,000
Lycoming.....	691,200
Montour.....	147,200
M'Kean.....	805,440
Mercer.....	410,000
Mifflin.....	230,400
Monroe.....	384,000
Montgomery.....	288,000
Northampton.....	236,800
Northumberland.....	292,480
Perry.....	344,960
Philadelphia.....	76,800
Pike.....	371,200
Potter.....	580,000
Schuylkill.....	476,800
Snyder.....	In Union
Somerset.....	672,000

Sullivan.....	268,800
Susquehanna.....	510,080
Tioga.....	704,000
Union and Snyder.....	352,000
Venango.....	544,000
Warren.....	512,000
Washington.....	544,000
Wayne.....	448,000
Westmoreland.....	640,000
Wyoming.....	256,000
York.....	592,000

VALUATION of the several counties of Pennsylvania, as determined by the Board of Revenue Commissioners, for the year 1857, to be and remain as the valuation of the property thereof, until the next meeting of the Board.

COUNTIES.	Property subject to 3 mill tax.	Property subject to 1 per cent tax.	Prop'ty subject to 2 per cent. tax.	Tax on watches.	Aggregate am't
Adams.....	\$4,841,051	\$50,580	\$2,700	\$63 00	\$4,894,331
Allegheny.....	25,899,417	123,021	8,400	792 00	26,030,838
Armstrong.....	2,468,403	19,675	1,300	104 00	2,489,378
Beaver.....	4,346,373	24,518	1,300	164 25	4,372,191
Bedford.....	3,022,817	41,164	2,600	32 50	3,066,581
Berks.....	23,702,889	173,598	6,700	267 25	23,883,187
Blair.....	4,885,907	28,091	625	205 00	4,914,623
Bradford.....	4,495,942	9,395	2,700	85 00	4,508,037
Bucks.....	18,667,736	87,373	5,900	147 75	18,761,009
Butler.....	3,093,898	22,462	1,100	65 75	3,117,460
Cambria.....	1,371,045	300	.....	33 75	1,371,345
Carbon.....	2,460,479	44,650	2,400	121 50	2,507,529
Centre.....	5,229,207	33,825	.....	68 25	5,263,032
Chester.....	24,312,779	115,834	20,865	406 25	24,449,478
Clarion.....	1,726,074	10,853	400	48 75	1,737,327
Clinton.....	2,778,266	28,373	.....	85 38	2,806,639
Clearfield.....	1,425,924	6,691	.....	51 50	1,432,615
Columbia.....	3,365,429	27,880	.....	33 00	3,393,309
Crawford.....	3,537,631	20,604	800	89 50	3,559,035
Cumberland.....	11,523,431	107,858	1,450	243 88	11,632,739
Dauphin.....	11,496,225	131,267	800	197 00	11,628,292
Delaware.....	9,505,780	94,549	5,800	326 25	9,606,129
Erie.....	4,438,037	34,600	1,300	169 50	4,473,937
Elk.....	855,096	1,360	.....	28 50	856,456
Fayette.....	5,152,638	39,397	1,800	117 75	5,193,835
Franklin.....	12,931,324	133,660	3,200	106 50	13,068,184
Fulton.....	797,800	.....	.....	3 25	797,800
Forest.....	145,324	15	.....	.....	145,339
Greene.....	2,873,603	39,511	900	47 50	2,915,014
Huntingdon.....	5,905,006	28,965	600	145 25	5,934,571
Indiana.....	2,859,257	67,129	.....	140 00	2,926,386
Jefferson.....	1,229,471	3,523	.....	20 50	1,232,994
Juniata.....	2,894,566	17,051	.....	19 50	2,911,617
Lancaster.....	34,891,162	341,081	17,216	589 50	35,249,459
Lawrence.....	3,486,147	27,358	100	116 00	3,513,605
Lebanon.....	9,020,984	65,004	2,200	90 75	9,088,188
Lehigh.....	9,320,511	89,691	1,100	97 75	9,411,302
Luzerne.....	7,739,501	20,600	5,000	174 00	7,765,101
Lycoming.....	4,520,126	25,918	.....	170 75	4,546,044
Mercer.....	4,604,543	25,651	600	99 00	4,630,794
M'Kean.....	892,144	.....	.....	18 50	892,144
Mifflin.....	4,369,834	26,722	2,600	.....	4,399,156
Monroe.....	1,558,678	31,738	800	41 50	1,591,216
Montgomery....	19,256,227	118,864	6,500	463 75	19,381,591
Montour.....	2,052,415	21,755	.....	24 75	2,074,170
Northampton....	14,647,738	114,922	8,810	196 50	14,771,470
Northumberland	5,543,562	88,897	4,300	91 75	5,636,759

STATEMENT—CONTINUED.

COUNTIES.	Property subject to 3 mill tax.	Property sub- ject to 1 per cent. tax.	Prop'ty sub- ject to 2 per cent. tax.	Tax on watches.	Aggregate am't
Perry.	\$3,247,916	\$29,980	\$800	\$104 00	\$3,278,696
Philadelphia ...	160,000,716	2,871,337	107,600	3,868 75	162,979,653
Pike	777,497	2,400	750	39 75	780,647
Potter.....	759,198	300	250	10 00	759,748
Schuylkill	11,797,402	68,037	3,600	299 50	11,869,039
Snyder.	2,635,326	20,457	.....	19 50	2,655,783
Somerset	2,998,129	23,650	200	41 50	3,021,979
Sullivan.	450,881	185	.....	3 00	451,066
Susquehanna ..	2,706,010	905	750	50 00	2,707,665
Tioga.....	1,801,948	100	200	38 50	1,802,248
Union.....	3,592,692	73,103	225	88 75	3,666,020
Venango.....	1,503,752	9,935	.....	34 50	1,513,687
Warren.	1,351,222	12,384	.....	40 25	1,363,506
Washington....	10,040,127	79,821	2,000	189 50	10,121,950
Wayne.....	1,549,971	.....	.....	19 50	1,549,971
Westmoreland..	8,002,129	59,366	2,100	194 75	8,063,595
Wyoming.	864,123	9,209	1,075	22 00	874,407
York.....	12,359,473	107,200	2,575	144 24	12,469,248
					568,760,244

AMOUNT of tax assessed at the rate of three mills, one per cent. and two per cent., number of taxables, with the average tax to each; also, increase or decrease valuation by this Board.

COUNTIES.	Amount of tax assessed at the rate of 3 mills.	Amount of the tax at one per cent.	Amount of tax at two per cent.	Number of taxables.	Rate of tax to each tax. citizen.	Increase valuation establish'd by Board, 1857	Decrease valuation.
Adams.....	\$14,523 15	\$505 80	\$54 00	5,756	\$2 62	\$144,965	.....
Allegheny.....	77,698 25	1,230 21	168 00	33,378	2 37	.....	\$204,972
Armstrong.....	7,405 20	196 75	26 00	6,871	1 11	12,891	.....
Beaver.....	13,039 11	245 18	26 00	6,101	2 18	267,237	.....
Bedford.....	9,068 45	411 64	52 00	5,197	1 83	727,694	.....
Berks.....	71,108 66	1,735 98	134 00	19,648	3 71	1,283,987	.....
Blair.....	14,657 72	280 91	12 50	5,935	2 51	243,934	.....
Bradford.....	13,487 82	93 95	54 00	9,714	1 40	429,045	.....
Bucks.....	56,003 21	873 73	118 00	15,200	3 74	1,073,997	.....
Butler.....	9,281 69	224 62	22 00	8,500	1 12	143,136	.....
Cambria.....	4,113 13	3 00	.....	5,702	72	Same as 1854.	.....
Carbon.....	7,381 43	446 50	48 00	4,538	1 73	264,404	.....
Centre.....	15,687 62	338 25	.....	6,088	2 63	221,556	.....
Chester.....	72,938 33	1,158 34	208 65	16,893	4 39	1,759,065	.....
Clarion.....	5,178 22	108 53	8 00	6,263	84	Same as 1854.	.....
Clinton.....	8,334 79	283 73	.....	3,600	2 39	839,526	.....
Clearfield.....	4,277 77	66 91	.....	4,158	1 04	183,433	.....
Columbia.....	10,096 28	278 80	.....	5,479	1 89	280,326	.....
Crawford.....	10,612 89	206 04	16 00	9,674	1 12	134,508	.....
Cumberland.....	34,570 29	1,078 58	29 00	7,904	4 51	685,883	.....
Dauphin.....	34,488 67	1,312 67	16 00	9,024	3 96	1,172,154	.....
Delaware.....	28,517 34	945 49	116 00	6,152	4 80	1,061,531	.....
Erie.....	13,314 11	346 00	26 00	9,953	1 37	115,021	.....
Elk.....	2,565 28	13 60	.....	1,239	2 08	234,031	.....

STATEMENT—CONTINUED.

COUNTIES.	Amount of tax assessed at the rate of 3 mills.	Amount of tax at one per cent.	Amount of tax at two per cent.	Number of taxables.	Rate of tax to each tax. citizen.	Increase valuation established by Board, 1857	Decrease valuation.
Fayette.....	\$15,457 91	\$393,97	\$36 00	7,825	\$2 01	\$10,010	.....
Franklin.....	38,793 97	1,336 60	64 00	8,381	4 79	575,612	.....
Fulton.....	2,393 40	.....	.....	1,898	1 26	Same as 1854.	.....
Forest.....	435 97	15	.....	211	2 06	Same as 1854.	.....
Greene.....	8,620 80	395 11	18 00	5,336	1 69	.....	\$42,848
Huntingdon.....	17,715 01	289 65	12 00	5,728	3 14	516,727	.....
Indiana.....	8,577 77	671 29	.....	6,232	1 48	235,911	.....
Jefferson.....	3,688 41	35 23	.....	3,401	1 09	197,104	.....
Juniata.....	8,683 69	170 51	.....	3,267	2 71	83,791	.....
Lancaster.....	114,673 48	3,410 81	344 32	28,168	4 20	2,656,863	.....
Lawrence.....	10,458 44	273 58	2 00	5,026	2 13	338,610	.....
Lebanon.....	27,062 95	650 04	44 00	6,992	3 97	982,534	.....
Lehigh.....	27,961 53	896 91	22 00	10,592	2 72	811,336	.....
Luzerne.....	23,218 50	206 00	100 00	19,657	1 19	983,574	.....
Lyeoming.....	13,560 37	259 18	.....	7,474	1 84	184,857	.....
Mercer.....	13,813 62	256 51	12 00	7,328	1 92	717,791	.....
M'Kean.....	2,676 43	.....	.....	1,631	1 64	300,598	.....
Mifflin.....	13,109 50	267 22	52 00	3,095	.....	47,681	.....
Monroe.....	4,676 03	317 38	16 00	3,357	1 49	Same as 1854.	.....
Montgomery.....	57,768 68	1,188 64	130 00	16,799	3 51	1,852,578	.....
Montour.....	6,157 24	217 55	.....	3,162	2 01	209,743	.....
Northampton.....	43,943 21	1,149 22	176 20	11,235	4 02	817,698	.....
Northumberland.....	16,630 68	888 97	86 00	6,038	2 91	401,830	.....
Perry.....	9,743 74	299 80	16 00	4,717	2 13	165,003	.....
Philadelphia.....	480,002 14	28,713 37	2,152 00	104,335	4 89	12,029,798	.....

Pike.....	2,332 49	24 00	15 00	1,520	1 56	44,572	.....
Potter.....	2,277 59	3 00	5 00	2,145	1 06	13,051	.....
Schuykill.....	35,392 20	680 37	72 00	19,380	1 86	Same as 1854.	.....
Snyder.....	7,905 97	204 57	.....	3,145	2 57	Taken off Union.	.....
Somerset.....	8,894 38	236 50	4 00	5,254	1 72	109,191	.....
Sullivan.....	1,352 64	1 85	.....	1,116	1 21	Same as 1854.	.....
Susquehanna.....	8,118 03	9 05	15 00	7,139	1 14	.....	7,821
Tioga.....	5,405 84	1 00	4 00	6,618	86	155,055	.....
Union.....	10,778 07	731 03	4 50	3,215	3 58	Snyder taken off.	.....
Venango.....	4,511 25	99 35	.....	4,814	95	136,846	.....
Warren.....	4,053 66	123 84	.....	3,769	1 10	27,052	.....
Washington.....	30,120 38	798 21	40 00	10,007	3 09	225,564	.....
Wayne.....	4,649 91	.....	.....	5,775	80	.....	61,219
Westmoreland.....	24,006 38	593 66	42 00	11,432	2 15	105,323	.....
Wyoming.....	2,592 36	92 09	21 50	2,504	1 08	.....	53,047
York.....	37,078 41	1,072 00	51 50	14,967	2 55	936,867	.....

